

Registered Charity Number 1155375

**Report Of The Trustees And Unaudited Financial Statements
For The Year Ended
31 August 2021
TheSunniWay**

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for the year ended 31 August 2021

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**Charity Information
For The Year Ended 31 August 2021**

TRUSTEES:	Ruqaiya Isa Shakil Mohammed Tasneem Adam Zahid Hussain Patel
OPERATING ADDRESS:	36-37 Great George Street Preston PR1 1TJ
WEB ADDRESS:	www.thesunniway.com
REGISTERED CHARITY NUMBER:	1155375
INDEPENDENT EXAMINER:	HYMK Limited Suite 404 Daisyfield Business Centre Blackburn BB1 3BL
BANKERS:	Royal Bank of Scotland

Trustees' Annual Report For The Year Ended 31 August 2021

The trustees present their report with the financial statements of the charity for the year ended 31 August 2021

Reference and administrative details

The legal name of the charity is:- TheSunniWay. The charity's areas operation and UK charitable registration. The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1155375. The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as a charity under a Charity Commission scheme. The governing document of the charity is the Special Scheme establishing the charity authorised by the Charity Commission in England & Wales (CCEW).

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The trustees are all individuals and there were no changes during the year, or in the period between the year end and the approval of the accounts.

The purposes of the charity as set out in its governing document.

1. The advancement of Islam, in accordance with the tenets and doctrines of the Sunni sect of Islam (Ahle Sunnat Wa-al Jamaat) under the Berelvi school of thought and guidelines of Imam Ahmed Raza Khan Radi Allaahu ta'ala anhu (Maslak E Aala Hadhrat Radi Allaahu ta'ala anhu) in ALL affairs (ASOOL O FROE), by such exclusively charitable means as the executive committee shall from time to time determine.
2. The promotion of religious and racial harmony for the benefit of the public in particular but not exclusively by the provision of talks and courses.

The main activities undertaken in relation to those purposes during the year.

- Provision of Consultation (Ifta) service online, via telephone and in-person, which assists and provides guidance to the general public for their religious queries. The website and social media acts as a hub of information, with new content and media regularly published and is a point of contact for people to seek assistance.
- Holding free events and conferences which impart Islamic knowledge and help improve the spiritual wellbeing of the public and relaying these live online.
- Several Islamic songs and lectures published online and made available for free.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

All activities carried out in the year as stated in the previous section are carried out mainly for the public benefit and to further the purpose of the charity. The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The main achievements and performance of the charity during the year.

- The website achieved significant traffic, especially during the holy month of Ramadan when people are more religiously inclined and seeking spiritual guidance.
- Events/Conferences held with international speakers and poetry reciters in attendance. The events were live streamed for free online, with thousands of listeners and the feedback received was very positive.
- The Consultation (Ifta) service continues to prove to be extremely popular, keeping the resident scholars busy in providing religious guidance. New queries are constantly flowing in on email, social media, telephone etc highlighting the public demand for such a service.
- The profile of the charity continues to grow both nationally and internationally. The increased profile will help when fundraising efforts to purchase a property in Preston, UK, are initiated, as more people are aware of the charity and support its objectives.
- The financial reserves of the charity have increased, which is great progress as we work towards achieving our vision of purchasing a property so the charity has an increased physical presence.
- We have secured premises on rent for the next 12 months which serves as an administrative base for the charity and a place from where educational courses and classes can be delivered.

Fundraising activities during the year.

The charity relies on donations provided by the general public and businesses, whose support is valued. There have been fundraising activities such as sponsored run and bike ride during this financial year.

The difference the charity's performance during the year has made to the beneficiaries of the charity. And The degree to which the achievements and performance during the year have benefited wider society.

- Many of the youth are now consulting the resident scholars for their religious guidance rather than seeking from non-trustworthy sources online.
- We have more public attending the local Mosques for their daily prayers and weekly lectures as a result of our conferences encouraging people to engage with their local Mosques.
- We have a growing number of people supporting the charity locally and nationally by attending our monthly evenings.
- Due to the performance of our work last year, the local public is demanding more work and the purchase of a property in order to hold regular educational classes and conferences especially for the youth and generally for the community as a whole which includes the elementary religious education for children.

Financial review of the position at the reporting date for the year ended 31 August 2021

The charity's principal source of funding is through donations. The income in the period was adequate to cover the overheads. The present level of funding is sufficient to support the continuation of the centre and the trustees consider the financial position of the charity to be satisfactory.

Policies on reserves.

The charity has a reserves policy which identifies a minimum level of unrestricted reserves to ensure its core activity could continue during a period of unforeseen difficulty. This policy is reviewed on an annual basis. Currently, the reserves level is set at £3,000.00 which would cover any rents that would be due to be paid for three months.

For the purposes of short and medium term financial management, the trustees are concerned more with the management of working capital, and the healthy working capital position is entirely in line with their policy of holding free resources sufficient to fund three month of ongoing unrestricted expenditure to cover the eventuality of a material decline in incoming resources.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

We have not appointed any new trustees during this year. When skills gaps are identified, or workload for existing trustees is considered to be too much, potential new trustees with required skills as well as necessary motivation to further the charity's objectives will be identified through recommendations of trustees, staff and volunteers. The board of trustees will interview potential new trustees and the most suitable trustees will be appointed through the agreement of the board of trustees.

Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008., to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 25 January 2022.

On behalf of the board:

A handwritten signature in dark ink, appearing to read 'Shakil', with a stylized flourish at the end.

Shakil Mohammed
Trustee

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF **TheSunniWay**

We report on the accounts of the company for the year ended 31 august 2021 which are set out on pages 8 to 9.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Basis of independent examiner's report

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charity and of the accounting systems employed by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

Independent examiner's statement

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable; and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by with Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view, which is not a matter considered as part of an independent examination;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

A handwritten signature in black ink, consisting of a stylized, cursive 'H' followed by a long, sweeping horizontal line that ends in a small dot.

HYMK Limited
Suite 404
Daisyfield Business Centre
Blackburn
BB1 3BL

This report was approved by the board of trustees on 25 January 2022.

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

For The Year Ended 31 August 2021

	2021	2020
	£	£
<u>Income and endowments from:</u>		
Donations and legacies	44,052	40,984
Other trading activities	-	-
Investments	44	24
Other	-	-
Total	44,095	41,008
<u>Expenditure on:</u>		
Charitable activities	(13,874)	(13,133)
Separate material expense item	-	-
Other	-	-
Total	(13,874)	(13,133)
Net income/(expenditure) before tax for the reporting period	30,221	27,874
Tax payable	-	-
Net income/(expenditure) after tax	30,221	27,874
<u>Reconciliation of funds:</u>		
Total funds brought forward	76,245	48,371
Total funds carried forward	106,467	76,245

BALANCE SHEET AT 31 August 2021

	SORP Ref	2021 £	2020 £
<u>Fixed assets</u>			
Tangible assets		-	-
<u>Current assets</u>	B		
Stocks		-	-
Debtors		-	-
Investments		-	-
Cash at bank and in hand	B1	106,467	76,245
		<u>106,467</u>	<u>76,245</u>
Creditors: amounts falling due within one year		-	-
Net current assets/(liabilities)		<u>106,467</u>	<u>76,245</u>
Total assets less current liabilities		<u>106,467</u>	<u>76,245</u>
Creditors: amounts falling due after one year		-	-
Provisions for liabilities		-	-
Total net assets or liabilities		<u>106,467</u>	<u>76,245</u>
<u>Funds of the Charity</u>			
Unrestricted funds		106,467	76,245
Total charity funds		<u>106,467</u>	<u>76,245</u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA.

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

Approved by the Board on 9 June 2021.



Shakil Mohammed
Trustee

Notes to the accounts For The Year Ended 31 August 2021

1. Accounting policies

Accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Going Concern

The charitable activities are entirely dependent on continuing voluntary donations. The Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than this, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

Risks and future assumptions

The charity is a public benefit entity. It has been assumed that the charity will continue to operate for the foreseeable future.

Nature of income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from nonexchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

There are no designated funds. Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

There are no restricted funds. Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

There are no endowment funds.

2. Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3. Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4. The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. The charity had many volunteers who donated their time. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

5. Remuneration and payments to Trustees and persons connected with them

The trustee, Mr Z.H. Patel, received remuneration of £9,600 during the year for consultancy services provided to the charity, as per the charities' constitution.

6. Income and Expenditure account summary

	2021 £
At 1 September 2020	76,245
Surplus after tax for the year	30,221
At 31 August 2021	<u>106,467</u>

7. Related party transactions

There were no transactions with related parties in the year, except with regard to trustees' remuneration, trustees' expenses and transactions with subsidiaries which are fully disclosed in notes 5 above.

8. Particulars of how particular funds are represented by assets and liabilities

At 31 August 2021		Unrestricted funds	Designated funds	Restricted funds
		£	£	£
Current Assets	B1	106,467	-	-
		<u>106,467</u>	<u>-</u>	<u>-</u>

At 31 August 2020		Unrestricted funds	Designated funds	Restricted funds
		£	£	£
Current Assets		76,245	-	-
		<u>76,245</u>	<u>-</u>	<u>-</u>

9. Change in total funds over the year as shown in Note 8, analysed by individual funds

	Funds b/fwd from 2020	Movements in 2021	Transfers
	£	See Note 10 £	£
Unrestricted and designated funds:-			
Unrestricted Revenue Funds	76,245	30,221	-
Total unrestricted and designated funds	<u>76,245</u>	<u>30,221</u>	<u>-</u>
Total charity funds	<u>76,245</u>	<u>30,221</u>	<u>-</u>

10. Analysis of movements in funds over the year as shown in Note 9

	Income	Expenditure	Other Gains & Losses
	2021	2021	2021
	£	£	£
Unrestricted and designated funds:-			
Unrestricted Revenue Funds	44,095	(13,874)	-
	44,095	(13,874)	-

11. The purposes for the funds

Unrestricted and designated funds:-

Unrestricted Revenue Funds

These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

12. Ultimate controlling party

The charity is under the control of its legal members.

Detailed analysis of income and expenditure for the year ended 31 August 2021 as required by the SORP 2015

13. Donations, Grants and Legacies

	Unrestricted funds	Restricted funds	Total funds
	2021	2021	2021
	£	£	£
Donations and gifts from individuals			
Donations and gifts from individuals	34,084	-	34,084
GiftAid	9,968	-	9,968
Total donations and gifts from individuals	44,052	-	44,052
Total Donations, Grants and Legacies	44,052	-	44,052

14. Investment income

	Unrestricted funds	Restricted funds	Total funds
	2021	2021	2021
	£	£	£
Bank Interest Receivable	44	-	44
Total investment income	44	-	44

14. Expenditure on charitable activities - Direct spending

	Unrestricted funds	Restricted funds	Total funds
<i>Current Year</i>	2021 £	2021 £	2021 £
Holding events	-	-	-
Total direct spending	-	-	-

15. Support costs for charitable activities

	Unrestricted funds	Restricted funds	Total funds
<i>Current Year</i>	2021 £	2021 £	2021 £
Overheads			
IT & Software	1,285	-	1,285
PayPal Fees	46	-	46
Consultancy fees	9,600	-	9,600
Insurance	373	-	373
Rent	600	-	600
Repairs & Maintenance	1,971	-	1,971
Total support costs	13,874	-	13,874

16. Total Charitable expenditure

	Unrestricted funds	Restricted funds	Total funds
<i>Current Year</i>	2021 £	2021 £	2021 £
Total direct spending	-	-	-
Total support costs	13,874	-	13,874
Total charitable expenditure	13,874	-	13,874